



## Appendix

Budget Calendar

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Acronyms

Finance Department Staff





## Appendix



JANUARY 2008

S	M	T	W	T	F	S
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FEBRUARY 2008

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MARCH 2008

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APRIL 2008

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MAY 2008

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JUNE 2008

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City of Round Rock  
Fiscal Year 2008-09  
Operating Budget Calendar

January - February

Develop Budget Materials

February

- 13 Budget Kick-off meetings
- 13 Budget materials distributed

March

- 7 Personnel Worksheets, Capital Outlay & Revenue Projections due

April

- 4 Budget Worksheets due
- 25 New Programs & Capital Outlay documents due

May

- 16 Strategic Budget & 10 Year Plan documents due

June

- 23 Budget Team document presented

July

- 7 Budget Team review meetings held

- 25 Tax roll certification by Chief Appraiser (official date)
- 30 City Manager's Proposed Budget submitted to City Council

Mid - August

Publication of Tax Rates (Effective, Rollback)

September

- 11 Proposed Budget to Council for Approval (1st Reading)
- Proposed Tax Rate to Council for Approval (1st Reading)
- Public hearings
- 25 Proposed Budget to Council for Approval (2nd Reading)
- Proposed Tax Rate to Council for Approval (2nd Reading)
- Public hearings
- Budget Adopted by Council
- Tax Rate Adopted by Council

October

- 1 Budget becomes effective

JULY 2008

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AUGUST 2008

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SEPTEMBER 2008

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OCTOBER 2008

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NOVEMBER 2008

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DECEMBER 2008

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#### Strategic Goals for the City of Round Rock, TX

**Goal 1: Retain and expand the economic base, diversify the local economy, provide greater employment opportunities, and provide access to a broader range of goods and services for residents and non-residents.**

- 1.1 Continue to develop the environment that encourages businesses to locate or relocate to Round Rock.
- 1.2 Continue to recruit new businesses and industry other than retail to expand and diversify Round Rock's economic base.
- 1.3 Expand the retail opportunities in Round Rock.
- 1.4 Continue to position and promote Round Rock as the "Sports Capital of Texas" and the destination of choice for visitors.

**Goal 2: Review the General Plan with emphasis on the Northeast Quadrant of the City to provide for educational, business, residential, and retail uses.**

- 2.1 Continue to develop a plan to identify future land uses, major transportation routes, utility requirements and a comprehensive park system for the Northeast Quadrant.
- 2.2 Continue to plan for portions of the northeast quadrant near IH-35 to identify opportunities for redevelopment and establishment of a comprehensively designed city center.
- 2.3 Continue to identify areas in the northeast quadrant suitable for diverse housing.
- 2.4 Continue to develop new zoning districts required to implement the northeast plans.
- 2.5 Continue to use the Comprehensive Annexation Plan based on the orderly and economic expansion of the City's infrastructure.
- 2.6 Continue to negotiate comprehensive extraterritorial jurisdiction (ETJ) exchange to rationalize ultimate city boundaries with surrounding communities.

## Strategic Goals for the City of Round Rock, TX (Cont.)

### **Goal 3: Improve the image and appearance of Round Rock.**

- 3.1 Continue to develop long term goals for the City's historic districts in an effort to promote their economic viability.
- 3.2 Ensure strong, consistent code enforcement to maintain neighborhood integrity.
- 3.3 Continue with the plan for the planting and maintenance of trees, landscaping, trails, etc.
- 3.4 Continue with the corridor beautification plan for arterials, including significant entryways.
- 3.5 Continue to develop long term goals which will establish Round Rock as one of the cultural icons of Central Texas.

### **Goal 4: Plan and facilitate the City's transportation systems, at the local and regional level, to improve traffic flow and personal mobility.**

- 4.1 Plan the City's transportation systems.
- 4.2 Implement transportation projects and systems.
- 4.3 Maintain and operate City's transportation systems.
- 4.4 Protect the function of the City's arterial roadway system by adopting land use and access policies that concentrate high intensity land uses, minimize strip development, and limit direct driveway access and curb cuts along major roadways.

#### Strategic Goals for the City of Round Rock, TX (Cont.)

**Goal 5: Plan and implement effective and efficient services within the City's financial capacity to meet the needs of residents, customers and employees.**

- 5.1 Ensure City services, facilities and equipment meets the needs of residents, customers and employees through the development of annual departmental goals, objectives, and strategic budgeting.
- 5.2 Continually improve the organization's performance by focusing on work culture, innovation, customer service, process improvement and personal growth.
- 5.3 Provide a safe environment by promoting a high quality, cost efficient public safety program.
- 5.4 Provide a high quality, cost efficient public water and wastewater utility system that complies with all applicable state and federal standards and regulations.
- 5.5 Utilize technology to provide efficient, cost-effective customer services.
- 5.6 Establish partnerships among the City, other local governments, local businesses and social service providers to address regional issues and provide improved services.

## Strategic Goals for the City of Round Rock, TX (Cont.)

**Goal 6: The City of Round Rock will communicate openly and effectively with its citizens, employees, the media, public and private organizations, and visitors.**

- 6.1 Engage potentially affected interests in timely, effective dialogue about City policies, programs and projects.
- 6.2 Use various types of media, including local access television and websites, to provide citizens, businesses and visitors with information about Round Rock government activities.
- 6.3 Quickly respond to citizen complaints and suggestions.
- 6.4 Continue to enhance the media policy, and conduct media training, to ensure City news is clearly communicated to the public.
- 6.5 Continue to develop programs and policies that enhance internal communications among various departments and employees.
- 6.6 Continue to implement the results of the five-year Communications Plan with input from City Council, staff and citizens.



## ARTICLE 8

### FINANCIAL ADMINISTRATION

#### **N 8.01 FISCAL YEAR**

The fiscal year of the City shall begin on the first day of each October and end on the last September of the succeeding year. All funds collected by the City during any fiscal year, both current and delinquent revenues, shall belong to such fiscal year and, except for funds used to pay interest and create a sinking fund on the bonded indebtedness of the City, shall be applied to the payment of expenses incurred during such fiscal year, except as provided in this Charter. Any revenues uncollected at the end of any fiscal year, and any unencumbered funds on hand, shall become resources of the next succeeding fiscal year.

#### **N 8.02 PUBLIC RECORD**

Copies of the budget adopted shall be public records and shall be made available to the public for inspection upon request.

#### **N 8.03 ANNUAL BUDGET**

##### **i) Content.**

The budget shall provide a complete financial plan of all City funds and activities and, except as required by law or this Charter, shall be in such form as the City Manager deems desirable or the City Council may require. A budget message explaining the budget both in fiscal terms and in terms of the work programs shall be submitted with the budget. It shall outline the proposed financial policies of the City for the ensuing fiscal year, describe the important features of the budget, indicate any major changes, from the current year in financial policies, expenditures, and revenues, with reasons for such changes. It shall also summarize the City's debt position and include such other material as the City Manager deems desirable. The budget shall begin with a clear general summary of its contents and shall show in detail all estimated income, indicating the proposed property tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year. The proposed budget expenditures shall not exceed the total of estimated income. The budget shall be so arranged as to show comparative figures for actual and estimated income and expenditures of the current fiscal year and actual income and expenditures of the preceding fiscal year, compared to the estimate for the budgeted year. It shall include in separate sections:

- (1) an itemized estimate of the expense of conducting each department, division, and office;



- (2) reasons for proposed increases or decreases of such items of expenditure compared with the current fiscal year;
  - (3) a separate schedule for each department, indicating tasks to be accomplished by the department during the year, and additional desirable tasks to be accomplished, if possible;
  - (4) a statement of the total probable income of the City from taxes for the period covered by the estimate;
  - (5) tax levies, rates, and collections for the preceding five years;
  - (6) an itemization of all anticipated revenue from sources other than the tax levy;
  - (7) the amount required for interest on the City's debts, for sinking fund and for maturing serial bonds;
  - (8) the total amount of outstanding City debts, with a schedule of maturities on bond issue;
  - (9) anticipated net surplus or deficit for the ensuing fiscal year of each utility owned or operated by the City and the proposed method of its disposition (subsidiary budgets for each such utility giving detailed income and expenditure information shall be attached as appendices to the budget);
  - (10) a Capital Improvement Program, which may be revised and extended each year to indicate capital improvements pending or in process of construction or acquisition, and shall include the following items:
    - i. a summary of proposed programs;
    - ii. a list of all capital improvements which are proposed to be undertaken during the five (5) fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements;
    - iii. cost estimates, method of financing and recommended time schedules for each such improvement; and
    - iv. the estimated annual cost of operating and maintaining the facilities to be constructed or acquired; and
  - (11) such other information as may be required by the City Council.
- (b) Submission.

On or before the first day of August of each year, the City Manager shall submit to the City Council a proposed budget and an accompanying message. The City

Council shall review the proposed budget and revise same as deemed appropriate prior to general circulation for public hearing.

(c) Public Notice and Hearing.

The City Council shall post in the City Hall and publish in the official newspaper a general summary of the proposed budget and a notice stating:

- (1) the times and places where copies of the message and budget are available for inspection by the public; and
- (2) the time and place, not less than two (2) weeks after such publication, for a public hearing on the budget.

(d) Amendment Before Adoption.

After the hearing, the City Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit, provided that no amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.

(e) Adoption.

The budget shall be finally adopted not later than the final day of the last month of the fiscal year. Adoption of the budget shall constitute a levy of the property tax therein proposed. Should the City Council take no final action on or prior to such day the budget, as submitted, together with its proposed tax levy, shall be deemed to have been finally adopted by the City Council. No budget shall be adopted or appropriations made unless the total of estimated revenues, income and funds available shall be equal to or in excess of such budget or appropriations, except as otherwise provided in this Article.

(Charter amendment approved by voters January 20, 1996)

### SECTION 8.04 ADMINISTRATION OF BUDGET

(a) Payments and Obligations Prohibited.

No payment shall be made or obligation incurred against any allotment or appropriation except in accordance with appropriations duly made and unless the City Manager or designee first certifies that there is a sufficient unencumbered balance in such allotment or appropriations and that sufficient funds therefrom are or will be available to cover the claim or meet the obligation when it becomes due and payable. Any authorization of payment or incurring of obligation in violation of the provisions of this Charter shall be void and any payment so made illegal. Such action shall be the cause for removal of any officer who knowingly authorized or made such payment or incurred such obligations, and such officer shall also be

liable to the City for any amount so paid. However, this prohibition shall not be construed to prevent the making or authorizing of payments or making of contracts for capital improvements to be financed wholly or partly by the issuance of bonds, time warrants, certificates of indebtedness, or certificates of obligation, or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, provided that such action is made or approved by ordinance.

(b) Financial Reports.

The City Manager shall submit to the City Council at least quarterly the financial condition of the City by budget item, budget estimate versus accruals for the fiscal year to date. The financial records of the City will be maintained on an accrual basis to support this type of financial management.

(Charter amendment approved by voters January 20, 1996; May 6, 2000)

ORDINANCE NO. G-08-09-25-13C1

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ROUND ROCK, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008, AND ENDING SEPTEMBER 30, 2009, DIRECTING THE CITY SECRETARY TO FILE A TRUE COPY OF THE BUDGET WITH THE COUNTY CLERK OF WILLIAMSON COUNTY, TEXAS.

WHEREAS, the City Manager of the City of Round Rock, Texas, has heretofore submitted, in accordance with the state law and the City's Charter, a budget for said City, for the fiscal year beginning October 1, 2008, and ending September 30, 2009, and

WHEREAS, proper and timely notice that public hearings on such budget would be held on September 4, 2008, and September 11, 2008, was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, such public hearings were held in accordance with law on September 11, 2008, and September 25, 2008, prior to final adoption of this ordinance; Now Therefore

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROUND ROCK, TEXAS, THAT:

The attached budget for the fiscal year beginning October 1, 2008 and ending September 30, 2009, is hereby in all things approved and adopted and it shall be effective as of October 1, 2008.

The City Secretary is directed to file a certified copy of this ordinance along with a true copy of the attached budget with the County Clerk of Williamson County, Texas.

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The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ and APPROVED on first reading this the 11<sup>th</sup> day of September, 2008.

READ, APPROVED and ADOPTED on second reading this the 25<sup>th</sup> day of September, 2008.

  
ALAN MCGRAW, Mayor  
City of Round Rock, Texas

ATTEST:

  
SARA L. WHITE, City Secretary

ORDINANCE NO. G-08-09-25-13C2

AN ORDINANCE LEVYING TAXES FOR THE MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ROUND ROCK, TEXAS, AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE YEAR 2008.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROUND ROCK, TEXAS:

I.

That there is hereby levied and there shall be collected for the maintenance and operation of the municipal government of the City of Round Rock, Texas, for the year 2008 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of 21.716 cents on each One Hundred Dollars (\$100.00) valuation of property. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$21.00.

That there is hereby levied and there shall be collected for the City of Round Rock, Texas, to provide for Interest and Sinking Funds for the year 2008 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of 14.806 cents on each One Hundred Dollars (\$100.00) valuation of property.

## SUMMARY

Maintenance and operation of the Municipal Government	21.716 cents
Interest and Sinking	<u>14.806</u> cents
Total Tax per \$100.00 of valuation	36.522 cents

## II.

All monies collected under this ordinance for the specific items herein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and that the Assessor and Collector of Taxes, and the City Finance Director shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. All receipts for the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ and APPROVED on first reading this the 11<sup>th</sup> day of September, 2008.

READ, APPROVED and ADOPTED on second reading this the 25<sup>th</sup> day of September, 2008.

  
\_\_\_\_\_  
ALAN MCGRAW, Mayor  
City of Round Rock, Texas

ATTEST:  
  
\_\_\_\_\_  
SARA L. WHITE, City Secretary

ORDINANCE NO. G-08-09-25-123

AN ORDINANCE AMENDING CHAPTER 10, SECTIONS 10.201 AND 10.202, CODE OF ORDINANCES (1995 EDITION), CITY OF ROUND ROCK, TEXAS, AMENDING WATER AND WASTEWATER UTILITY RATES; PROVIDING FOR A SAVINGS CLAUSE AND REPEALING CONFLICTING ORDINANCES OR RESOLUTIONS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROUND ROCK, TEXAS:

## I.

That Chapter 10, Section 10.201(6), Code of Ordinances (1995 Edition), City of Round Rock is hereby amended to read as follows:

(6) Water Rates for Retail Customers

- (a) Except as provided below, the following schedule of monthly rates or charges for retail commercial and residential services furnished by the City's water system shall be and such is hereby adopted and established as follows:

(i) Volume Rates

1. The water rate for retail Customers shall be \$2.13 per 1,000 gallons of water used.
2. Effective January 1, 2009, the water rate for retail Customers shall be \$2.24 per 1,000 gallons of water used.

(ii) Monthly Service Charge

Except as provided below, in addition to the foregoing rates, each Customer shall also pay a monthly water service charge pursuant to the following schedule regardless of the amount of water used.

<u>Meter Size</u>	<u>Current Monthly Service Charge</u>	<u>Monthly Service Charge Effective January 1, 2009</u>
3/8 inch	\$ 12.55	13.18
1/2 inch	17.49	18.36
1 inch	27.62	29.00
1 1/2 inch	52.91	55.56
2 inch	83.28	87.44
3 inch	154.12	161.83
4 inch	255.33	268.10
6 inch	796.06	835.86
8 inch	1,391.41	1,460.98
10 inch	2,185.21	2,294.47
12 inch	2,681.33	2,815.40



## II.

That Chapter 10, Section 10.202(1), Code of Ordinances (1995 Edition), City of Round Rock is hereby amended to read as follows:

(1) Sewer Rates for Retail Customers(a) Inside City Limits:

The rate schedule for retail Customers of the City's sanitary sewer System shall be hereinafter set forth.

(i) Volume Rates

1. The sewer rate for retail Customers shall be \$2.82 per 1,000 gallons of water used for all users.
2. Effective January 1, 2009, the sewer rate for retail Customers shall be \$3.02 per 1,000 gallons of water used for all users.

(ii) Monthly Service Charge

Except as provided below, in addition to the foregoing rates, each Customer shall also pay a monthly sewer service charge pursuant to the following schedule regardless of the amount of water used.

<u>Meter Size</u>	<u>Current Monthly Service Charge</u>	<u>Monthly Service Charge Effective January 1, 2008</u>
5/8"	\$11.03	11.80
3/4"	14.39	15.40
1"	20.64	22.08
1 1/2"	37.63	40.26
2"	58.02	62.08
3"	105.59	112.98
4"	173.55	185.70
6"	511.52	547.33
8"	892.62	955.10
10"	1,400.74	1,498.79
12"	1,718.31	1,838.59

## III.

A. All ordinances, parts of ordinances, or resolutions in conflict herewith are expressly repealed.

B. The invalidity of any section or provision of this ordinance shall not invalidate other sections or provisions thereof.

C. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ and APPROVED on first reading this the 11<sup>th</sup> day of September, 2008.

READ, APPROVED and ADOPTED on second reading this the 25<sup>th</sup> day of September, 2008.

  
ALAN MCGRAW, Mayor  
City of Round Rock, Texas

ATTEST:

  
SARA L. WHITE, City Secretary

## Revenue Footnotes

This section reflects changes greater than \$10,000 from Revised Budget 2007-2008 to the indicated operating funds' revenue accounts. Actual amounts are located in the Revenue Estimates section of this document. Please see the Budget Message for details on major revenue sources and underlying economic assumptions.

### General Fund Revenues

Revenue Acct. Number	Explanation of changes from the prior year
<b>Property Taxes</b>	
4110	Reflects growth in property values and new property added to tax roll
4111	Reflects conservative assumptions
4113	Reflects trend of current property tax collections
<b>Sales Taxes</b>	
4120	Reflects current and expected economic conditions. See Budget Message for details
<b>Bingo/Mixed Drink Tax</b>	
4122	Reflects actual and estimated activity
<b>Franchise Fees</b>	
4115	Reflects increased franchise fee percentage for this utility provider
4116	Reflects conservative assumptions
4117	Reflects estimated actual usage and weather conditions
4118	Estimate based on current and previous usage
<b>Building Permits/Inspections</b>	
4214	Reflects estimated building activity
4216	Reflects actual and estimated activity
4220	Reflects first full-year estimate for fire inspection fee program
4225	Reflects estimated subdivision development activity
4410	Reflects estimated activity
<b>Garbage/Fire Protection Fees</b>	
4617	Estimate based on current and previous usage
<b>Recreation Fees</b>	
4401	Reflects estimated decrease participation in swim pool agreements
4403	Reflects estimated increased participation in recreation programs
4404	Reflects estimated increased participation in swimming programs
4405	Reflects estimated increased participation in sports leagues
4406	Reflects actual and estimated activity
4409	Reflects estimated increased participation in Senior recreation programs
4413	Reflects conservative assumptions based on recent trends
<b>Filing/Other Fees</b>	
4217	Reflects actual and estimated activity
4219	Reflects assumptions based on recent trends
<b>Fines &amp; Costs</b>	
4511	Reflects estimated increased activity
4512	Reflects first year estimate for red light camera program

**Revenue Footnotes (cont.)**

Revenue Acct. Number	Explanation of changes from the prior year
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**Rentals**

4412	Increased to reflect increased and actual activity
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**Grants**

4663	Scheduled reduction in grant activity
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**Interest**

4610	Reflects anticipated market rates and available cash for investing
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**Other Revenues**

4407	Reflects actual and estimated activity
4615	Reflects actual and estimated activity
4636	Reflects actual and estimated activity
4639	Reflects actual and estimated activity
4670	Reflects actual and estimated activity
4672	Reflects conservative assumption based on estimated activity
4303	Reflects conservative assumption based on rental area capacity diminishing

**I&S General Obligation Bonds Fund Revenues**

4110	Reflects requirements of scheduled debt service and the corresponding property tax levy
4113	Reflects trend of increased delinquent property tax collections
7200	Reflects scheduled transfer from Utility fund for debt requirements

**I&S Revenue Bonds Fund Revenues**

7200	Reflects estimated additional debt service obligations
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**Water/Wastewater Utility Fund Revenues****Water & Related Services**

4801	Reflects growth in customer base and a rate increase. See Budget Message for details
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**Sewer & Related Services**

4821	Reflects growth in customer base and a rate increase. See Budget Message for details
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**Interest**

4610	Reflects anticipated market rates and available cash for investing
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**Revenue Footnotes (cont.)**

<b>Revenue Acct. Number</b>	<b>Explanation of changes from the prior year</b>
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**Other Revenues**

7250	Scheduled funding for increased treatment costs
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**Utility Impact Fee Fund Revenues**

4610	Reflects anticipated increase in market rates and available cash for investing
4802	Reflects anticipated water impact fee collections for residential building
4808	Reflects anticipated water impact fee collections for commercial building
4822	Reflects anticipated wastewater impact fee collections

**Hotel Occupancy Tax Revenues**

4123	Reflects estimated increased occupancy
4610	Reflects anticipated increase in market rates and available cash for investing

**Park Improvements & Acquisitions**

4628	Reflects developer contributions in lieu of designated parkland
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**Tree Replacement Fund Revenues**

4226	Reflects developer contributions for trees in public areas in the City
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### Glossary of Terms

**Accrual Basis** - A method of accounting that recognizes the financial effect of events, and interfund activities when they occur, regardless of the timing of related cash flows.

**Ad Valorem Tax** - A tax levied on the assessed value of real property (also known as “property taxes”).

**Amortize** - To provide for the gradual extinguishment of (as a mortgage) usually by contribution to a sinking fund at the time of each periodic payment.

**Appropriation** - A specific amount of money authorized by City Council to make expenditures and incur obligations for specific purposes, frequently used interchangeably with “expenditures”.

**Assessed Valuation** - A valuation set upon real estate or other property by a government as a basis for levying taxes. (Note: Property values are established by the Williamson Central Appraisal District).

**Asset** - A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. A current asset is cash or readily convertible into cash within a one-year time frame.

**Bench Mark** - A comparison of performances across many organizations in order to better understand one’s own performance.

**Bond** - A written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, called the maturity date, together with periodic interest at a specified rate.

**Bonded Debt** - The portion of indebtedness represented by outstanding bonds.

**Budget** - A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the proposed means of financing them.

**Budget Calendar** - The schedule of key dates or milestones, which the City follows in preparation, adoption, and administration of the budget.

**Budget Year** - From October 1st through September 30th, which is the same as the fiscal year.

**Capital Improvement Program** - A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. Examples include land, improvements to land, easements, buildings, building improvements and infrastructure.

**Capitalized Lease Proceeds** - Financing obtained through a three to five year leasing program for durable equipment and rolling stock.

**Capital Outlay** - Expenditures which result in the acquisition of or addition to fixed assets.

**Capital Projects Fund** - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.

**Capital Recovery Fee** - see Impact Fee

**CDBG** - Community Development Block Grant – Federal HUD entitlement funds to meet a variety of needs of low income citizens including housing, infrastructure, equipment, facilities and public services.

**Certificate of Obligation (C.O.)** - A form of general obligation debt.

**Certified Tax Roll** - A list of all taxable properties, values and exemptions in the City. This roll is established by the Williamson Central Appraisal District.

**Comprehensive Annual Financial Report** - The annual financial report prepared by the City of Round Rock covering all financial activities and audited by an independent certified public accountant.

**Current Taxes** - Taxes levied for and due in the current budget period.

**Debt Service** - The payment of principal and interest on borrowed funds.

**Debt Service Fund** - A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

**Delinquent Taxes** - Taxes remaining unpaid on and after the date due.

**Demand** - Reflects the scope of a program in terms of population or user activity.

**Department** - A logical division or classification of activities within the City (e.g. Police Department, Water Treatment Plant Department, etc.).

**Depreciation** - The decrease in value of physical assets due to use and the passage of time.

**Effectiveness** - A program performance indicator that measures the quality of the program outputs.

**Efficiency** - A program performance indicator that measures the accomplishments of program goals and objectives in an economical manner.

**Encumbrance** - Commitments related to unperformed (executory) contracts for goods or services.

**Enterprise Fund** - A fund used to account for operations financed and operated in a manner similar to private business enterprises in that they are self supported by user fees. These funds use full accrual accounting.

**Expenditure** - The actual outflow of funds paid for an asset obtained or goods and services obtained.

**Expense** - A charge incurred in an accounting period, whether actually paid in that accounting period or not.

**Filing Fee** - A processing and review fee charge when any map (or plat) is tender to the planning department.

**Fiscal** - Pertaining to finances in general.

**Fiscal Year** - A twelve-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

**Fixed Assets** - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**Franchise** - A special privilege granted by a government permitting the continuing use of public property and rights-of-way, such as city streets.

**Full Faith and Credit** - A pledge of the general taxing power of the City to repay debt obligations. This term is typically used in reference to general obligation bonds.

**Full Time Equivalent (FTE)** - A quantifiable unit of measure utilized to convert hours worked by part time, seasonal employees into hours worked by full-time employees. Full-time employees work 2080 hours annually. A part-time employee working 1040 hours annually represents a .5 FTE.

## Appendix

### Glossary

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are usually established to account for activities of a certain type.

**Fund Balance** - The excess of assets over liabilities in a governmental fund.

**GAAP** - Generally Accepted Accounting Principles.

**General Fund** - The fund used to account for all financial resources except those required to be accounted for in another fund. This fund includes most of the basic operating services such as police and fire protection, parks and recreation, library services, street maintenance and general administration.

**General Obligation Bonds** - Bonds for the payment of which the full faith and credit of the City is pledged.

**GIS Fees (Geographical Information System)** - A fee intended to defray costs of adding plats to the City's electronic mapping system.

**Goals** - Generalized statements of where an organization desires to be at some future time with regard to certain operating elements (e.g. financial condition, service levels provided, etc.)

**Governmental Fund** - It refers to the General Fund, all Special Revenue Funds and Debt Service Funds.

**Grant** - Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity or facility.

**I&S G.O. Bond Fund** - Interest and Sinking General Obligation Bond Fund (See also Debt Service Fund).

**Impact Fee** - A fee assessed to new water and wastewater service connections. Fees are to be used for specific water and wastewater system improvements and are accounted for in the Water/Wastewater Utility Impact Fee account group.

**Income** - Funds available for expenditure during a fiscal year.

**Infrastructure** - Substructure or underlying foundation of the City (e.g. streets, utility lines, water and wastewater treatment facilities, etc.)

**Inputs** - A program performance indicator that measures the amount of resources expended or consumed by the program in the delivery of service during the fiscal year.

**Inventory** - A detailed listing of property currently held by the City.

**Levy** - To impose taxes, special assessments, or service charges for the support of City activities.

**Liability** - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. Current liabilities are expected to require the use of cash within a one-year time frame.

**Line Item Budget** - A budget that itemizes each expenditure category (personnel, supplies, contract services, capital outlay, etc.) separately, along with the dollar amount budgeted for each specified category.

**Long-Term Debt** - Any unmatured debt that is not a fund liability with a maturity of more than one year.

**Modified Accrual Basis** - The basis of accounting in which revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

**Objectives** - Specific, measurable targets set in relation to goals.



**Operating Budget** - Plans of current, day-to-day expenditures and the proposed means of financing them.

**Outputs** - These are program performance indicators that measure the quantity of work performed by the program. These are units of service delivered by the program to its customers. Sometimes this is called workload.

**Performance Budget** - A budget that focuses upon activities rather than line item expenditures. Work load and unit cost data are collected in order to assess efficiency of services.

**Policy** - A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.

**Program** - A logical division or classification of activities within the City or within a Department. See also Department.

**Property Tax** - Taxes that are levied on both real and personal property according to the property's valuation and tax rate.

**Reserve** - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Revenue** - Funds received as income. It includes such items as tax payments, fees from specific services, fines, interest income, franchise fees, etc.

**Revenue Bond** - Bonds whose principal and interest are payable exclusively from user fees (e.g. Water and Wastewater utility rates).

**Repair and Replacement Fund** - A utility fund established for major wastewater system improvements. Funding originated through the conveyance of a portion of the City's regional wastewater plant to the City of Austin.

**Risk Management** - An organized effort to protect the City's assets against loss, utilizing the most economical methods.

**Sales Tax** - Levied on applicable sales of goods and services at the rate of 8.25 percent in Round Rock. The City receives revenue from the sales tax at the rate of 1.5 percent. The Round Rock Transportation System Corp. receives 0.5 percent. Revenue from the remaining portion of the rate is collected by the state.

**Special Revenue Fund** - A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes (e.g. Hotel/Motel Special Revenue Fund).

**Strategic Budget** - A budget that is closely linked to the City's Strategic Plan and Departmental Goals, Objectives, and Performance Measures. Strategic Budgeting is the process that the City of Round Rock utilizes to link the City's Strategic Plan and individual Departmental strategy and performance to the City's Budget.

**Strategic Plan** - A collectively supported vision of the City's future including observations regarding the potential effects of various operating decisions.

**Subdivision Development Fee** - A fee related to the inspection of subdivision improvements equating to 1.5 percent of the actual total construction costs.

**Tax Base** - The total value of all real and personal property in the City as of January 1st of each year, as certified by the Appraisal Review Board.

**Tax Levy** - The total amount of taxes imposed by the City on taxable property, as determined by the Williamson Central Appraisal District.

**Tax Rate** - The amount of tax stated in terms of a unit of the tax base (e.g. cents per hundred dollars valuation).

**Utility Fund** - See Water/Wastewater Utility Fund.

**Water/Wastewater Utility Fund** - A governmental accounting fund better known as an enterprise fund or proprietary fund in which the services provided are financed and operated similarly to those of a private business. The rates for these services are established to insure that revenues are adequate to meet all necessary expenditures.

**Williamson Central Appraisal District** - Established under state law and granted responsibility for discovering and listing all taxable property, appraising that property at market/production value, processing taxpayer applications for exemptions, and submitting the appraised values and exemptions to each taxing unit. This listing becomes the Certified Tax Roll for the taxing unit.

**Working Capital** - The excess of current assets over current liabilities.

**List of Acronyms**

BCRUA	Brushy Creek Regional Utility Authority
BRA	Brazos River Authority
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CID	Criminal Investigations Division
CIP	Capital Improvement Program
CMRC	Clay Madsen Recreation Center
CO's	Certificate of Obligations Debt
EPA	Environmental Protection Agency
ESD	Emergency Service District
ETJ	Extraterritorial Jurisdiction
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO's	General Obligations Debt
HPO	High Performance Organization
I & S	Interest & Sinking
LCRA	Lower Colorado River Authority
LUE	Living Unit Equivalent
NRMSIR's	Nationally Recognized Municipal Securities Information Repositories
O & M	Operations & Maintenance
P & Z	Planning & Zoning Commission
RRHEC	Round Rock Higher Education Center
RRISD	Round Rock Independent School District
SCADA	Supervisory Control and Data Acquisition
SDWA	Safe Drinking Water Act
SEC	Securities and Exchange Commission
TCEQ	Texas Commission on Environmental Quality
TML	Texas Municipal League
TWDB	Texas Water Development Board
WCAD	Williamson Central Appraisal District

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PURPOSE. PASSION. PROSPERITY.

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